convict. And, with regard to this general evidence, what as If our Distillery could not work up a greater quantity than 1,200 or 1,400 gaines a day, then the rest, which the Distillery is said to have made, must have been either brought into it or taken from thence, in order to bring us within the statute. We were not bound to account, I say distinctly,-distillers though we were--for one single puncheon of whiskey which we did not bring into or manufacture in the Distillery. If 1,000 puncheons were proved to be at Maitland, or anywhere else, we have no right to make returns of them. It must have been returned by other distillers, and we have no right to make returns of it, and unless it came from within the Distillery it is to be presumed it came from them. We were not bound to return it in any form or shape. It was not liable to duty, and we could not be called on to give any account of it. They say, -- take your sales, and we will prove the quantity. I say, they do not in the slightest degree render us liable for 6d. The quantities stated over and above consent amounted to 581 puncheons, of which •221 were in the warehouse at Montreal before September 1, and 360 were sold before Sept. 1, and did not require to be returned. These quantities make up more than the difference between the quantity reported to be sold and that contained in our returns, and make, with the quantity on hand in July, an aggregate rather over than under the exact quantity of sales. I can tell you this, because I went over the sales exactly. We know what our statements were, but did not know those of the Government; and you must have no ticed that frequently the same quantities were given in more than once,-although I believe my learned friend did all he could to separate the parcels, so that no one should be charged twice. I say we carefully went over the sales, and make them something like 366,000 gallons, which we say was the quantity delivered by us, sold and remaining in store before Sept. 1; and there is a quantity of 20,000 gallons remaining—a quantity sufficient to answer every particle that we should return. Therefore, we say we cannot be charged on that ground. And I say that, when we have before us here an officer of the Revenue, who was specially deputed by Government to make the above examinations—when you are made aware, by the evidence, of the precautions taken to prevent loss by the Government,-precautions which rendered the committal of fraud almost impossible -when you have the testimony of competent witnesses that there could not have been manufactured at that Distillery the quantities charged by my learned friend -von have proof that Government has altogether failed in sustaining the charge preferred. You have had many statements made to you; but where is the proof? How is it, let me ask again, that the Government did not call their own inspecting officer? From not doing so, and because they suspended him, they have made him to be suspected of collusion, and in the information a charge of collusion with Halladay is made, but the person is not named. What evidence have we of it? Not a tittle. The only thing they rely on with respect to that charge is that the station master at Maitland had left the country; and hence they assume there must have been frauds and complicity. Well, all I have to say is, that we have to be tried and convicted on proof, not on suspicion; and in order to obtain that proof they had ransacked every part of the country, and brought people up

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